GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

MINISTRY OF FINANCE

Internal Resources Division

(Income Tax)

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NOTIFICATION

Dacca, the 5th May, 1975

No. S.R.O. 151-L/75.—In exercise of the powers conferred by sub-section (1) of section 60 of the Income-tax Act, 1922 (XI of 1922), the Government of the People's Republic of Bangladesh is pleased to exempt expatriate personnel employed in Bangladesh by THE SALVATION ARMY, a non-profit charitable/ voluntary international organisation, from payment of tax under the said Act in respect of–

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(a) maintenance allowance received in Bangladesh by any of the expatriate personnel of the organisation provided the services rendered by such personnel are purely voluntary without any salary or remuneration;

(b) salary or other remuneration received or deemed to be received by or accruing or arising or deemed to accrue or arise in Bangladesh to any of the expatriate personnel of the organisation provided the salary or other remuneration of such personnel is also exempt from payment of tax in the country of domicile of the expatriate personnel and evidence in respect of the same is produced before to the Bangladesh Income-tax authority.

By order of the President
K. A. DEWAN
Joint Secretary.

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